

Administration

TABLE 3A—SUMMARY OF TOTAL COSTS OF PERFORMING BOARD FUNCTIONS, 2002-03 and 2003-04
(In thousands of dollars)

Program 1	Board Expenditures ^a		Non-board Expenditures ^b		Total Costs	
	2002-03 2	2003-04 3	2002-03 4	2003-04 5	2002-03 6	2003-04 7
County Assessment Standards	\$7,604	\$7,509	\$421	\$356	\$8,025	\$7,865
State-Assessed Property ^c	6,536	6,706	361	318	6,897	7,024
Timber Tax	2,097	1,993	-	-	2,097	1,993
Sales and Use Tax	255,134	256,290	9,350	11,661	264,484	267,951
Hazardous Substances Tax	3,431	3,114	-	-	3,431	3,114
Alcoholic Beverage Tax	1,845	1,870	89	124	1,934	1,994
Tire Recycling Fee	620	495	-	-	620	495
Cigarette and Tobacco Products Tax	9,358	9,471	280	331	9,638	9,802
Cigarette and Tobacco Products Licensing Program ^d	-	2,504	-	-	-	2,504
Motor Vehicle Fuel License Tax ^e	4,627	3,626	-	-	4,627	3,626
Diesel and Use Fuel Tax	17,226	17,801	-	-	17,226	17,801
Occupational Lead Poisoning Prevention Fee	585	444	-	-	585	444
Integrated Waste Management	340	293	-	-	340	293
Underground Storage Tank Fee	1,866	2,105	-	-	1,866	2,105
Oil Spill Prevention	275	215	-	-	275	215
Energy Resources Surcharge	216	201	-	-	216	201
Annual Water Rights Fee ^d	-	528	-	-	-	528
Childhood Lead Poisoning Prevention Fee	371	285	-	-	371	285
Marine Invasive Species Fee ^f	333	330	-	-	333	330
Emergency Telephone Users Surcharge	619	577	-	-	619	577
Insurance Tax	339	267	16	16	355	283
Natural Gas	327	231	-	-	327	231
Appeals from Other Governmental Programs	1,904	1,922	161	86	2,065	2,008
Administration and Support:						
Distributed to Other Programs ^g	(30,645)	(33,451)	-	-	(30,645)	(33,451)
Non-board Programs (Reimbursable)	670	684	-	-	670	684
Totals	\$316,323	\$319,461	\$10,678	\$12,892	\$327,001	\$332,353
Reimbursements	-88,813	-92,074	-	-	-88,813	-92,074
Special Funds	-31,616	-35,057	-	-	-31,616	-35,057
Net Totals, Programs	\$195,894	\$192,330	\$10,678	\$12,892	\$206,572	\$205,222

- a. Format conforms to Program Budget presentation.
b. Includes a portion of the cost of operating central agencies that perform services for the Board; such as offices of the Attorney General, the State Controller, and the State Personnel Board.
c. Includes the cost of assessing and collecting the private car tax.
d. This fee became effective January 1, 2004.
e. Does not include the cost of administering gasoline tax refunds or collecting delinquent gasoline taxes which are functions of the Controller.
f. Formerly the Ballast Water Management Fee (until January 1, 2004).
g. These administrative costs are already allocated to the above tax programs.

TABLE 3B—REVENUES AND RATIOS OF BOARD EXPENDITURES AND TOTAL COSTS TO REVENUES
FROM ASSESSMENTS MADE BY THE BOARD, 2002-03 and 2003-04

Tax ^a 1	Revenues (In thousands)		Ratio of board expenditures to revenues (In percent)		Ratio of total costs to revenues (In percent)	
	2002-03 2	2003-04 3	2002-03 4	2003-04 5	2002-03 6	2003-04 7
Taxes on state-assessed property	\$707,016	\$755,837	.92	.89	.98	.93
Timber tax	12,535	14,503	16.73	13.74	16.73	13.74
Sales and use tax	35,739,227	38,058,620	.71	.67	.74	.70
Alcoholic beverage tax	290,575	293,378	.63	.64	.67	.68
Cigarette tax	1,064,301	1,086,875	.88	1.10	.91	1.13
Motor vehicle fuel taxes ^b	3,303,350 ^r	3,371,555	.66 ^r	.64	.66 ^r	.64
Energy resources surcharge	46,086	58,173	.47	.35	.47	.35
Natural gas surcharge	227,945	262,614	.14	.09	.14	.09
Emergency telephone users' surcharge	131,239	136,124	.47	.42	.47	.42
Hazardous substance taxes and other environmental fees	404,674	423,348	1.93	1.84	1.93	1.84
Totals and ratios	\$41,926,949^r	\$44,461,028	.73	.70	.75	.72

- a. Format conforms to Program Budget presentation.
b. Gasoline tax refunds have not been deducted from collections and the cost of making them is not included in expenditures.
r. Revised.